



PATENT  
JDS-P-02

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, Va. 22313-1450 on: May 17, 2010 by Jon Carl Gealow, Registered Representative. Signature and date of Signature: Jon Carl Gealow Date: May 17, 2010

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of	:	MANAGING AND ACCOUNTING FOR
J. David Sandoval	:	SHIPPING STRUCTURES
Serial No: 10/658,740	:	Group Art Unit: 3627
Filed: September 10, 2003	:	Examiner: Faris S. Almatrahi

**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed November 17, 2009, amendments to the claims and Remarks are set forth in the following Parts of this Amendment and Response:

**PARTS**

**CONTENTS**

1. Listing of current status of claims in this application. (Pages 2 - 5)
2. Remarks responsive to Office Action. (Pages 6 - 9)